

STATE OF LOUISIANA SURPLUS LINES PRODUCER TAX FILING INFORMATION SHEET

All Louisiana licensed surplus lines producers must file Form 1265, (Surplus Lines Producer's Quarterly Tax Statement), commencing with the quarter in which their surplus lines license was issued and must continue to file this form until their license is cancelled, suspended, revoked or expires, even if there was no business transacted for the quarter. This form may be downloaded from the Department's website www.lidi.la.gov. From the left side of the home page, select "Insurers" then "Tax Filing." Next, choose "Surplus Lines Tax Forms and Instructions." Scroll down to "Form 1265 – Surplus Line Producer's Quarterly Tax Statement" and click on that selection.

The Louisiana Insurance Code states the due dates for filing this form are June 1 (first quarter), September 1 (second quarter), December 1 (third quarter), and March 1 (fourth quarter). The statement is considered late if postmarked by the U. S. Postal Service later than the due dates set for each quarter. If the statement is sent through a service other than the U. S. Postal Service without a postmark, the statement will be considered late if received more than one day after the quarter's due date. All late statements will be penalized, according to provisions set forth in the code.

Form 1265 consists of three pages and all three pages must be filed, per quarter, to satisfy the Department's filing requirements. It may be necessary to submit multiple Page 2s, depending on how many lines are needed to report the producer's transactions for the quarter. All applicable information requested on the form must be furnished and be accurate and complete. For convenience in completing Form 1265, Louisiana's White List may be obtained from the Department's website as well. From the home page, select "Search for a producer or company." From the Search Forms screen, select "Approved Unauthorized Insurer List – Surplus Lines (White List)." This list may be printed as well as viewed.

The form must be signed by either the producer or by their authorized counter signer. If the holder of the Louisiana surplus lines producer's license filing the statement is an individual, that individual must sign the statement. If the holder is any entity other than an individual, their authorized counter signer must sign the statement.

Checks are to be made payable to the Commissioner of Insurance, State of Louisiana and should be attached to the producer's tax statement to ensure proper posting by this Department.

The physical address for the Louisiana Department of Insurance is 1702 North Third Street, Baton Rouge, Louisiana 70802. The mailing address is P. O. Box 94214, Baton Rouge, Louisiana 70804-9214.

If at any time assistance is needed relative to the filing of Form 1265 or any other surplus line producer tax matter, the Insurance Premium Tax Division for the Louisiana Department of Insurance may be reached at taxdivision@ldi.state.la.us or (225) 342-1012. Also found on the Department's website is a Frequently Asked Question section relative to the filing of taxes. Selecting "Insurers" from the home page and then choosing "Frequently Asked Questions" from the Premium Taxes and Surplus Lines Taxes screen will access the document.